

Intragovernmental Reporting & Analysis System
Comparative Status of Disposition Report
2nd Quarter FY 2006

Reporting Agency 15-Department of Justice

Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
<i>Partner 13-Department of Commerce</i>							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$571,303		\$0	\$571,303		Accounting Methodology Difference
	Trading Partner	\$32,504,929	\$31,933,626	\$0	\$32,504,929	\$31,933,626	Accounting Methodology Difference
	Reporting Agency Basis of Accounting: Not Stated						
	Trading Partner Basis of Accounting: Not Stated						
	Reporting Agency Remarks: Prior year agreements were fully expensed by DOJ upon disbursement. DOC records the transaction as advance until accrued expenditures are incurred.						
	Trading Partner Remarks: Method used by DOC and DOJ for advances.DOC expense immediately and DOC record an advance.						
<i>Partner 17-Department of the Navy</i>							
RC 23-Buy-Sell Related Advances To/From	Reporting Agency	\$53,878,395		\$0	\$53,878,395		Confirmed Reporting
	Trading Partner	\$0	\$53,878,395	\$0	\$0	\$53,878,395	Confirmed Reporting
	Reporting Agency Remarks: DOD did not rpt Advances from, DOJ rpted Advance to DOD of \$49,239,021.						
	Trading Partner Remarks: Dept of NAVY uses estimates for the buyer side point of view. NAVY has requested that DOJ/BOP provide transactional support to identify root causes of differences.						
<i>Partner 17-Department of the Navy</i>							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$67,523,693		\$0	\$67,523,693		Confirmed Reporting
	Trading Partner	\$9,084,906	\$58,438,787	\$0	\$9,084,906	\$58,438,787	Confirmed Reporting

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Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
	Reporting Agency Remarks: DOD did not rpt the revenue, DOJ rpted accrued expenditures of \$53,106,678. Trading Partner Remarks: Dept of NAVY uses estimates for the buyer side point of view. NAVY has requested that DOJ/BOP provide transactional support to identify root causes of differences.						
Partner 19-Department of State							
RC 22-Buy-Sell Related Receivable/Payable	Reporting Agency	\$148,386,236		\$0	\$148,386,236		Confirmed Reporting
	Trading Partner	\$6,160,851	\$142,225,385	\$0	\$6,160,851	\$142,225,385	Confirmed Reporting
	Reporting Agency Remarks: DOJ rpted \$87,723,676 in acct receivablefor State Dept,State Dept rpted\$0 acct payable.						
Partner 20-Department of the Treasury							
RC 01-Investments/Debt	Reporting Agency	\$1,955,512,018		\$0	\$1,955,512,018		Accounting Methodology Difference
	Trading Partner	\$1,211,122,641	\$744,389,377	\$0	\$1,211,122,641	\$744,389,377	Confirmed Reporting
	Reporting Agency Basis of Accounting: Not Stated						
	Reporting Agency Remarks: Investments for Seized Asset is (15x6874) & the US Attorney Ofc (15x8118),they are not rpted by Treasury in the IFCS system.						
	Trading Partner Remarks: BPD total incorrect due to IRAS error						
Partner 47-General Services Administration							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$714,467,353		\$0	\$714,467,353		Confirmed Reporting
	Trading Partner	\$831,820,324	\$117,352,972	(\$13,864,610)	\$817,955,714	\$103,488,362	Accounting Error

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Trading Partner/ Reciprocal Category		Reported Amount	Material Difference	Adjustments*	Adjusted Reporting	Unknown/ Unreconciled	Explanation(s)
	Reporting Agency Remarks: GSA rpted \$803,942,748.33 in revenue , DOJ rpted \$699,707,083. A known error of \$14,000,000 was identified in GSA reporting. The remaining related to accrual/timing differences.						
Partner 57-Department of the Air Force							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$18,931,508		\$0	\$18,931,508		Confirmed Reporting
	Trading Partner	\$51,519,724	\$32,588,216	\$0	\$51,519,724	\$32,588,216	Confirmed Reporting
	Reporting Agency Remarks: DOD reported revenue of \$25,257,967 and expenses of \$26,243,756.						
	Trading Partner Remarks: DoD/Air Force estimations were higher than DOJ recorded amounts						
Partner 97-Office of the Secretary of Defense-Defense Agencies							
RC 24-Buy-Sell Revenue/Expense	Reporting Agency	\$273,708,456		\$0	\$273,708,456		Confirmed Reporting
	Trading Partner	\$111,344,416	\$162,364,040	\$0	\$111,344,416	\$162,364,040	Confirmed Reporting
	Reporting Agency Remarks: Federal Prison Industries provided support for earned revenue in the amount of \$199,822,223. DOD recorded \$778,715 in expenses.						
	Trading Partner Remarks: DOJ and Bureau of Prisons is working to provide DoD w/support documentation						

*Represents 'accounting error' and
'current year timing' differences only.